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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES-II)

AMENDMENTS TO CERTAIN RULES TO THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017.

[G.O.Ms.No.375, Revenue (Commercial Taxes-II), 18th August, 2017.]

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: -

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force on the date of publication in the Official Gazette.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017,

(i) in rule 24, with effect from 22nd July, 2017, in sub-rule (4), for the words "within a period of thirty days from the appointed day", the words and figures "on or before 30th September, 2017" shall be substituted;

(ii) for rule 34, the following shall be substituted, namely:-

"34. **Rate of exchange of currency, other than Indian rupees, for determination of value.-** (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under Section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of Section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of Section 13 of the Act.";

(iii) in rule 44, with effect from 1st July, 2017, for sub-rules (2) and (3), the following shall be substituted, namely:-

"(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of Section 18 or, as the case may be, sub-section (5) of section 29.";

(iv) in rule 46, for the third proviso, the following proviso shall be substituted, namely: -

"Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

(i) name and address of the recipient;
(ii) address of delivery; and
(iii) name of the country of destination:";

(v) in rule 61, with effect from 1st July,2017, for sub-rule (5), the following sub- rules shall be substituted, namely: -

"(5) Where the time limit for furnishing of details in **FORM GSTR-1** under Section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Chief Commissioner may, by notification, specify that return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner.

(6) Where a return in **FORM GSTR-3B** has been furnished, after the due date for furnishing of details in **FORM GSTR-2-**

(a) **Part A** of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1, FORM GSTR-2** and based on other liabilities of preceding tax periods and **PART B** of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax period;

(b) the registered person shall modify **Part B** of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B,** the additional amount shall be credited to the electronic credit ledger of the registered person.”;

(vi) in rule 83, with effect from 1st July 2017, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted;

(vii) in rule 89, with effect from 1st July 2017, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted;

(viii) in **FORM GST TRAN-1,** with effect from **1st** July **2017,** in SI. No. **7,** in Table (a), for the heading of column **(2),** the heading “HSN as applicable” shall be substituted;

(ix) in **FORM GST TRAN-2,** with effect from 1st July 2017, in SI. No. 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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